



Rep. Mark H. Beaubien Jr.

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09500HB3335ham001

LRB095 06977 BDD 34689 a

1 AMENDMENT TO HOUSE BILL 3335

2 AMENDMENT NO. _____. Amend House Bill 3335 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by changing
5 Section 18-155 as follows:

6 (35 ILCS 200/18-155)

7 Sec. 18-155. Apportionment of taxes for district in two or
8 more counties. The burden of taxation of property in taxing
9 districts that lie in more than one county shall be fairly
10 apportioned as provided in Article IX, Section 7, of the
11 Constitution of 1970.

12 The Department may, and on written request made before July
13 1 to the Department shall, proceed to apportion the tax burden.
14 The request may be made only by an assessor, chief county
15 assessment officer, Board of Review, Board of Appeals,
16 overlapping taxing district or 25 or more interested taxpayers.

1 The request shall specify one or more taxing districts in the
2 county which lie in one or more other specified counties, and
3 also specify the civil townships, if any, in which the
4 overlapping taxing districts lie. When the Department has
5 received a written request for equalization for overlapping tax
6 districts as provided in this Section, the Department shall
7 promptly notify the county clerk and county treasurer of each
8 county affected by that request that tax bills with respect to
9 property in the parts of the county which are affected by the
10 request may not be prepared or mailed until the Department
11 certifies the apportionment among counties of the taxing
12 districts' levies, except as provided in subsection (c) of this
13 Section. To apportion, the Department shall:

14 (a) On or before December 31 of that year cause an
15 assessment ratio study to be made in each township in which
16 each of the named overlapping taxing districts lies, using
17 equalized assessed values as certified by the county clerk, and
18 an analysis of property transfers prior to January 1 of that
19 year. The property transfers shall be in an amount deemed
20 reasonable and proper by the Department. The Department may
21 conduct hearings, at which the evidence shall be limited to the
22 written presentation of assessment ratio study data.

23 (b) Request from the County Clerk in each County in which
24 the overlapping taxing districts lie, certification of the
25 portion of the assessed value of the prior year for each
26 overlapping taxing district's portion of each township.

1 Beginning with the 1999 taxable year, for those counties that
2 classify property by county ordinance pursuant to subsection
3 (b) of Section 4 of Article IX of the Illinois Constitution,
4 the certification shall be listed by property class as provided
5 in the classification ordinance. The clerk shall return the
6 certification within 30 days of receipt of the request.

7 (c) Use the township assessment ratio studies to apportion
8 the amount to be raised by taxation upon property within the
9 district so that each county in which the district lies bears
10 that burden of taxation as though all parts of the overlapping
11 taxing district had been assessed at the same proportion of
12 actual value. The Department shall certify to each County
13 Clerk, by March 15, the percent of burden. Except as provided
14 below, the County Clerk shall apply the percentage to the
15 extension as provided in Section 18-45 to determine the amount
16 of tax to be raised in the county.

17 If the Department does not certify the percent of burden in
18 the time prescribed, the county clerk shall use the most recent
19 prior certification to determine the amount of tax to be raised
20 in the county.

21 If the use of a prior certified percentage results in over
22 or under extension for the overlapping taxing district in the
23 county using same, the county clerk shall make appropriate
24 adjustments in the subsequent year. Any adjustments
25 necessitated by the procedure authorized by this Section shall
26 be made by increasing or decreasing the tax extension by fund

1 for each taxing district where a prior certified percentage was
2 used. No tax rate limit shall render any part of a tax levy
3 illegally excessive which has been apportioned as herein
4 provided. The percentages certified by the Department shall
5 remain until changed by reason of another assessment ratio
6 study made under this Section.

7 To determine whether an overlapping district has met any
8 qualifying rate prescribed by law for eligibility for State
9 aid, the tax rate of the district shall be considered to be
10 that rate which would have produced the same amount of revenue
11 had the taxes of the district been extended at a uniform rate
12 throughout the district, even if by application of this Section
13 the actual rate of extension in a portion of the district is
14 less than the qualifying rate.

15 No person may bring a tax objection lawsuit that is based
16 on an apportionment that is conducted under this Section
17 18-155.

18 (Source: P.A. 90-594, eff. 6-24-98.)".